

Putnam County Annual Update Narrative

327 sales from Jan 1, 2013 to Feb. 28, 2014 were used in the Study. The tab marked "Time Adj Calc" shows that there is only a .001% per month change in sales. This is not enough to make a difference in the sale price, therefore no time adjustment was made to the 2013 sales.

Residential vacant sales were grouped for analysis. Franklin, Monroe and Jackson Townships residential improved were grouped due to lack of sales. Greencastle and Marion were grouped together. Industrial improved and commercial improved were also combined. There were no commercial or industrial vacant sales; therefore this class was grouped with the improved class.

All necessary worksheets are included in the spreadsheet with appropriate labeling.